

AO 458 (Rev. 10/95) Appearance

UNITED STATES DISTRICT COURT

SOUTHERN

DISTRICT OF

NEW YORK

APPEARANCE

Case Number: 1:07-cv-8508 GWG

To the Clerk of this court and all parties of record:

Enter my appearance as counsel in this case for

Defendant,

AE OUTFITTERS RETAIL COMPANY
150 Thornhill Road
Warrendale, PA 15086-7528

I certify that I am admitted to practice in this court.

12/10/2007

Date

Signature

Robert C. Sheps, ESQ.

RCS5388

Print Name

Bar Number

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Phone Number

Fax Number

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

ATLANTIC SPECIALTY INSURANCE
COMPANY,
as subrogee of Brant Publications and
The Solomon R. Guggenheim Foundation
One Beacon Street
Boston, MA 02108-3100

and

NATIONAL SURETY CORPORATION,
as subrogee of Peter Brant
777 San Marin Drive
Novato, CA 94998

and

142 MERCER STREET, LLC d/b/a LURE FISH BAR
142 Mercer Street
New York, NY 10012

Plaintiffs,

-v-

AE OUTFITTERS RETAIL COMPANY
150 Thornhill Road
Warrendale, PA 15086-7528

Defendant.

Case No.: **1:07-cv-8508**
GWG

Rule 7.1 Statement

Pursuant to Federal Rule of Civil Procedure 7.1 [formerly Local General Rule 1.9] and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for **AE OUTFITTERS RETAIL COMPANY** (a private non-governmental party) certifies that the following are corporate parents, affiliates and/or subsidiaries of said party, which are publicly held.

- 1) **American Eagle Outfitters, Inc. – AEO (the “Company”)** refers to **American Eagle Outfitters, Inc.** and its wholly-owned subsidiaries:
 - a. **“American Eagle Outfitters”**
 - b. **“American Eagle”**
 - c. **“AE”**

- 2) The "AE Brand" refers to the U.S. and Canadian American Eagle Outfitters stores including:
 - a. "aerie"
 - b. "ae.com"
 - c. "MARTIN + OSA"
- 3) The company is a public traded company. (American Eagle Outfitters) (NASDAQ: AEOS)
- 4) PLEASE SEE ATTACHED RIDER OF LEGAL ENTITIES AS OF DECEMBER 2007.

Date: December 10, 2007



Signature of Attorney

Attorney Bar Code: RCS5388

American Eagle Outfitters, Inc. Listing of Legal Entities as of December 31, 2007							
Tax Filing Country	Legal Entity Name	State of Incorporation	Owner	Disregarded Entity	Identification Number	Nature of business	Function
US	1 American Eagle Outfitters, Inc.	DE	Public	No	13-2721761	Public holding company, NASDAQ AEO ticker symbol.	
US	2 AE Holdings Co.	DE	1	No	25-1864670	Holding Company only.	
US	3 Retail Commerce Company	NV	2	No	31-1425089	Finance and holding company.	Receives principal and interest on promissory notes to AEO Management Co, AE Outfitters Retail Co, AE Retail West LLC, Retail Distribution West LLC and AE Distribution Co.
US	4 Retail Royalty Company	NV	3	No	31-1425087	Intangible holding company (AE marks, etc.) and retail stores in NV.	Owns AE store retail locations in NV and owns the intangible trademarks and trade names for the AE brand. RRC charges a royalty fee to AEO Management Co and American Eagle Outfitters Canada Corporation.
US	5 Retail Licensing Company	NV	4	No	88-8468113	Intangible holding company (eventually will own new concept marks, etc.)	Used to own the Bluenotes brand trademarks and trade names.
US	6 AEO International Corp.	DE	2	No	25-1833867	Holding Company only.	
US	7 American Eagle Cdn Hold Co	DE	6	No	41-2123982	Holding Company only.	
US	10 NLS NS ULC	Nova Scotia	7	Yes	N/A	Holding Company only.	
US	11 AEOC NS ULC	Nova Scotia	7	Yes	N/A	Holding Company only.	
Can	12 AE Limited Partnership	Nova Scotia	10, 11		98-0445885	Holding Company only.	
Can	13 American Eagle Outfitters Canada Corporation	Nova Scotia	12		98-0539726	AE retail operations in Canada	
Mex	17 Eagle Trading Company	MX	6, 19		N/A	Warehousing and distribution operations in Puebla, Mexico	Buys merchandise from Mexican suppliers and sells it to AEO Management Co, AE Direct Co LLC and American Eagle Outfitters Canada Corporation.
US	18 South Side Realty Co. (f/k/a AE First Co)	DE	2	No	25-1868912	Leases and sub-leases space for a corporate day care facility	
US	19 AEO Management Co	DE	2	No	25-1864668	Management Services (Executive, buying, marketing, designing, sourcing, etc.) and retail store operations in PR.	Buys merchandise from vendors and sells it to AE Outfitters Retail Co, AE Retail West and Retail Royalty Company. Provides design and management services to AE Direct Co LLC and American Eagle Outfitters Canada Corporation.
US	20 AE Retail West LLC	DE	19	Yes	25-1864669	Retail store operations (consolidated state filings).	
US	21 Retail Distribution West LLC	DE	19	Yes	25-1873945	Distribution and fulfillment services in Ottawa, KS.	Provides distribution services to AEO Management Co
US	22 Linmar Realty Company II LLC	DE	19	Yes	51-0507720	Real estate in Warrendale, PA.	Owns the 158 Thorn Hill Drive building and leases it to AEO Management Co, AE Corporate Services Co, AE Direct Co LLC, AE Distribution Co and Blue Star Imports LP.
US	23 AEO Realty Co LLC	DE	19	Yes	30-0335810	Real estate for Hot Metal Street home office headquarters.	
US	24 M+O Management Co LLC	DE	19	Yes	88-9606769	Management Services (Executive, buying, marketing, sourcing, etc.) - Martin + Osa Division	
US	25 M+O Retail Co	DE	2	No	88-9606778	Retail store operations and field personnel for Martin + Osa operations. On 12/31/07 will go through a tax-free reorg and business will dissolve (see #41).	
US	26 AE Distribution Co	DE	2	No	25-1864673	Distribution services in Warrendale, PA.	Provides distribution services to AEO Management Co
US	27 AE Outfitters Retail Co	DE	2	No	25-1864674	Retail store operations (separate state filings).	
US	28 AE Direct Co LLC	DE	27	Yes	25-1867741	E-commerce and call center operations.	
US	29 77 Entertainment LLC (f/k/a No Agency Productions LLC)	DE	27	Yes	03-0415889	Production services.	
US	30 77 Entertainment II LLC (f/k/a No Agency Productions II LLC)	DE	29	Yes	75-3832618	Production services.	Provides TV production services to AEO Management Co
US	31 AE Corporate Services Co	DE	2	No	31-1392679	Administrative services (finance, real estate, human resources, information systems, store operations, regional & district managers, etc.)	Provides corporate administrative services to AEO Management Co, AE Distribution Co, AE Outfitters Retail Co, AE Retail West LLC, Retail Royalty Co and American Eagle Outfitters Canada Corporation.
US	32 AE Admin Services Co LLC	OR	31	Yes	35-2239515	Owns gift card liability for US and PR AE stores.	
US	33 AEO Holding Company	DE	1	No	25-1853602	Holding Company only.	
US	34 Blue Star Imports LTD	DE	33	No	25-1853331	Holding Company only.	
US	35 BSI Imports Company LLC	DE	33	Yes	25-1853328	Holding Company only.	
US	36 Blue Star Imports LP	PA	34, 35	No	25-1851969	Custom, logistic services.	Provides import services to AEO Management Co and AE Direct Co LLC
US	38 M+O Admin Services Co LLC	OR	31	Yes	56-2658272	Owns gift card liability for M+O US stores.	
US	39 Blue Heart Enterprises LLC	DE	31	Yes	56-2658269	Owns corporate aircraft.	Leases corporate aircraft
HK	40 American Eagle Outfitters Asia Limited	Hong Kong	1	Yes		Factory compliance, quality control.	
US	41 M+O Retail LLC (f/k/a North Key Enterprises LLC)	DE	27	Yes	11-3828946	On 12/31/07 will go through a tax-free reorg and will own the retail store operations and field personnel for Martin + Osa operations.	